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W. R. HEARST.

AN AMERICAN PAPER FOR THE AMERICAN PEOPLE.

THE PLATT FRANCHISE TAX SYSTEM.

When Governor Roosevelt refused to accept the Ford Franchise Tax bill as originally and honestly drawn the Journal said:

The amendments which the Governor declares his intention of having added to the bill are two, both vicious. One transfers the power of assessing franchises from the local officials, who assess all other property, to Platt's State machine. The other requires all taxes paid by corporations to be deducted from the new real estate franchise taxes.

The change, the Journal declared, would be "giving Platt the power to institute a nominal tax for a real one," and it added:

An assessment by Mr. Platt is essentially an assessment by the corporations themselves, provided, of course, that the corporations make such arrangements as to secure a title to Mr. Platt's confidence and esteem.

We have not had to wait long for the fulfilment of these predictions. The State Board of Tax Commissioners has practically decided to tax public franchises under the new law upon a valuation computed by capitalizing the net income of the corporations which own them. Announcements to this effect, made last week, were denied, but further developments prove that at most they were merely premature. The present indications are that the surrender to the corporations is even more startling in its completeness than was expected.

Governor Roosevelt has appointed Mr. Lester F. Stearns to fill the vacancy on the State Tax Commission caused by the resignation of Mr. Heermance, as the Journal announced two weeks ago that he would. This makes the board solidly Plattite. It is alleged that the report of the counsel for the commission has been submitted in advance to various large corporations for their opinion as to the manner in which the tax should be levied.

These proceedings are none the less outrageous because they have been expected. The law declares that franchises are real estate. Is the owner of a house consulted as to the manner in which he would like to have his taxes levied? Is he taxed on the basis of his net profits?

Suppose the owner of a vacant lot fronting Central Park held his property for speculation, and so received no income from it, what would be thought of him if he should propose to be exempted from taxation on the ground that his land was worth nothing?

Franchises are often held in precisely the same way. A corporation operating a car line on one street will hold a franchise on another street to keep a rival from using it. Speculators get possession of franchises and hold them, to the inconvenience and loss of the public, while waiting for a good chance to sell out. Why should such monopolistic or speculative franchise holders be freed from taxation any more than the holders of lots?

And if earnings are to be taken into consideration at all, why net instead of gross? Franchise taxes in cities are always based upon gross earnings. Corporations never have any net earnings if there is an object in not having any. The adoption of the net earning plan means that in spite of the law, corporations in this State are not to be taxed for the benefit of the public.

But they will not escape taxation for the benefit of somebody. Platt will attend to that.

A Prophetic Question Answered.

known, said:

WHO IS THE UNKNOWN HERO? Out of every war in which the United States has engaged there has come some great commanding figure—some robust American who has grasped the opportunity which fate vouchsafes but once, and made himself thereby a name and fame to all history.

Sometimes the glory has been won by him to whom at the very outset it seemed fairly due. The figure of George Washington was commanding when the American guns were first turned on Boston, and its pre-eminence was never menaced during the Revolution.

But sometimes, too, there has arisen from positive obscurity a man in whom rested, all unsuspected by his neighbors, the needs of surpassing genius. The people of the South, when they rushed into the combat of 1861-65, had little notion that a rusty, psalm-singing pedagogue in a provincial seminary was likely to develop into one of the greatest strategists and leaders of modern armies. "Stonewall" Jackson needed the rude shock of war to bring out the qualities that told his greatness.

And we of the North! How little in the busy days of armament and preparing for the struggle thought we that at the desk of a prairie tannery in Illinois toiled at trivial tasks a man in whom that colossal struggle would reveal the highest military genius, the most impressive qualities of persistence, courage and strategical skill. What might have been the life of Grant had not the civil war come to spur into activity the qualities that in him lay dormant is a problem interesting to the speculative.

Somewhere in this land to-day is a man who will prove the Grant of the new armies of the Republic. He may be in the regular service, little known to military fame, but destined at a stroke to win glory as did the homespun soldier, Andrew Jackson, at New Orleans. More probably he may be some clerk toiling at a desk, some student now fresh from studies, some mechanic working in stolid wood or stone, yet able to turn his hand to the modelling of men according to his will.

The youngsters in our navy have no need to fear that all the laurels will be won by their superiors. We have veterans commanding ships, but of the tactics of modern ironclads in battle the youngest ensign has had as much active personal experience as they. WHAT NAME WILL THE SPANISH WAR INSCRIBE ON OUR NAVAL ROLLS SIDE BY SIDE WITH THAT OF FARRAGUT?

The Republic is Opportunity—so we teach our boys. Great as are its opportunities in peace, they are no less in war. If our Presidents come from the towpath and the farm, our Generals have been mustered from the counting room and the law office.

WHAT OBSCURE NAPOLEON, WHAT UNKNOWN GRANT, WHAT UNSUSPECTED FARRAGUT WILL THIS YEAR BRING FORTH?

When that was written the "unsus-

pected Farragut" was swinging at anchor in the harbor of Hong Kong, in the ship that entered our bay on Tuesday. Eleven days later he fell upon astonished Manila like a cloudburst, and in four hours wiped out a colonial empire that had endured for as many centuries.

The Journal's question was answered. What Farragut was the war with Spain to bring forth? George Dewey.

70,000 DIMES FOR THE LOVING CUP.

It is with genuine pride and pleasure that the Journal announces the completion of the work of collecting for its patriotic readers a sufficient number of dimes for the creation of the splendid loving cup which is soon to be presented to Admiral Dewey.

In beginning this task, while we had unbounded faith in the patriotism of the people, we realized the difficulty of collecting a sufficient amount when the maximum contribution allowed each subscriber was only ten cents.

Once set on foot, however, the work rolled up with an ever gathering momentum, until 70,000 contributors had been recorded, and \$7,000 worth of dimes was the glorious result.

Each of these 70,000 dimes represents labor, love and patriotism. The shop girl, the laborer, the mechanic, the farmer—all classes of people are amalgamated in this grand testimonial.

Patriotism has crystallized into a cup that will tell its story when our brave Admiral and all the host who shared in this gift have sunk to their last sleep.

And locked in the base of this testimonial will be the scroll of honor—a record that shall endure until the cup itself shall moulder away.

HINTS TO STRANGERS.

When you are travelling about New York you will wish to know, from time to time, where you are. Thanks to the thoughtfulness of our authorities, this is an easy matter.

Suppose, for instance, that you see "Madison avenue" on one side of a street lamp and "Twenty-seventh street" on another. This simple and ingenious little device tells you that you are standing at the intersection of Madison avenue and Twenty-seventh street. It would even tell you which was the avenue and which the street if the arrangement were always alike. As it is, however, it affords you a starting point. Your next step is to walk a block in any direction. If there is no street sign there, walk another block.

As soon as you have found a sign your quest is ended. If it says "Madison avenue" on one side and "Twenty-eighth street" on the other, you know that you have been walking along Madison avenue. If it says "Fifth avenue" and "Twenty-seventh street," you know that you have been walking on Twenty-seventh street. You have a base line now from

which you can calculate the meaning of all the signs you strike later. Whenever you turn a corner make a note of the sign. One of the two names on it you know is that of the street you have been walking on. Consequently the other must be that of the street you are turning into. Nothing could be simpler. You have now a new base line, which you can use as before.

Of course the plan may be thrown out of gear by the absence of a sign at the corner where you turn. In that case, don't move a foot until you get your bearings. Stand where are and wait for a policeman.

Admiral Dewey's return is manifestly charged with portent for the Otis policy in the Philippines. But this is not the time to elaborate upon that point. Let joy be unconfined this week. We don't wish anybody to be unhappy while we are welcoming Dewey—not even Otis or Hanna. Next week the country will get down to business.

THE ST. JAMES'S GAZETTE, of London, remarks, apropos of the Dewey celebration, that the American nation is "totally unaccustomed to naval victories over an alien race." Such a delicate reminder that most of our naval victories have been won over Englishmen is one that we should hardly have expected from such a source. Thanks.

Disliked by Spanish Officers.

Editor of the New York Journal: As I read my Journal this morning I find that Admiral Schley's friends in his native State of Maryland have filed a protest against giving the Admiral some obscure and unimportant sea duty. Now, the Journal generally suffices to apprise me of the world's doings, but to-day's New York Sun informs me that Schley is the most disliked man in the American navy. Also that his conduct off the coast of Cuba is condemned by all in the service; that the officers who have the kindest feelings for him personally condemn his conduct in the war. I suppose that the officers referred to in this extraordinary article were Spanish officers. They are the only ones who could have been displeased with Schley's conduct off the coast of Cuba. The Sun of July 4, 1898, seemed to glory exceedingly in his conduct. JOHN LUCIFRO, 2121 Broadway, New York.

WELCOME TO DEWEY.

Welcome again to the land of the freemen. Welcome again to the home of the brave. Coolest of fighters and greatest of seamen. Brain of the frigate and lord of the wave!

Let the great guns give us voices for cheering. Let the great flags wave our welcome to thee. Let a great people salute thee appearing: Heart of the frigate and pride of the sea!

Lo, in thy fame we have buried our quarrels—Races, religions and politics fade; Thou art the nation's, and all of thy laurels—Out of the love of the people are made.

Come to us, live with us, make us thy brothers; Give us the freedom and force of the seas, Faith in ourselves and devotion to others; Thou art our hero because thou art these:

The staunch little State in the mountains up yonder—Her lighthouse is out and her hearthstone is bright; However you are changed, you shall find as you found her—

A smile for the day and a sleep for the night. WENDELL PHILLIPS STAFFORD, 221 Johnson, Vt., Sept. 24.

BISHOP POTTER WOULD NOT PERMIT DIVORCEES TO REMARRY.

Addressing the Protestant Episcopal Diocesan Convention, He Advocates Absolute Prohibition of the Remarriage of Even the Innocent Party to a Legal Separation.

Dr. Briggs's Opponents Begin Their Campaign.

ANY one who expected any excitement at the first day's session of the Protestant Episcopal Diocesan Convention yesterday, on account of the controversy existing over the ordination of Dr. Briggs, was doomed to disappointment.

No exchanges of views on the subject were made among the clergy present and there was nothing on the surface to indicate the underlying element of discord which has threatened to destroy the harmony of the diocese.

Clergymen began to arrive at the Church of the Incarnation, No. 245 Madison avenue, at 10 o'clock, and soon after that hour the church was comfortably filled.

After the celebration of the holy communion, Bishop Potter made his address. It was listened to with great attention, particularly that part of it dealing with the subject of marriage and divorce. On this topic the Bishop said:

"Our General Convention, at its last session, gave, as you know, considerable attention to the proposed amendments of our very inadequate canon (as it seems to me) of marriage and divorce.

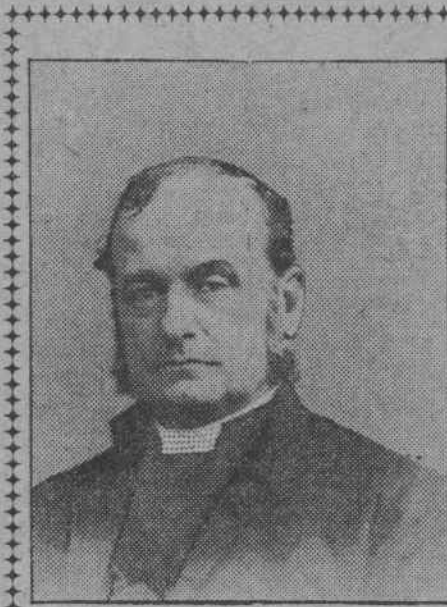
"Its councils were, as you are aware, divided upon the question whether that canon could best be amended by withdrawing from it all authorization of remarriage, whether under the sanction of our Lord's words in St. Matthew, xix, 9, or otherwise; by making more stringent the conditions under which it would be competent for the ordinary to sanction with the authority of those words the remarriage of the innocent party to a divorce. I need not reopen that discussion here.

"The Church will doubtless always be divided as to the authority of those words of Holy Scripture to which I have referred, and no less divided as to the measure of discretion, which it is wise to vest in the ordinary.

"But, meantime, the whole subject has gained a new aspect from events to which I need not more particularly refer here, which have undoubtedly awakened in all sober-minded Christian people a profound sense of alarm; and the consensus of opinion among them as to the necessity of legislation which shall prohibit the remarriage of divorced persons, under any circumstances whatever, has greatly widened and deepened.

"I am by no means sure that such a conclusion is not the wisest that we may reach at present; but undoubtedly it must be owned that, in the face of such a danger as threatens us, the only safe course must be to prohibit absolutely that which, while it might be permissible if we could always be sure that it had a Scriptural justification for it, is only wrong and evil when that justification, existing in fact, exists only because it has been fraudulently obtained.

"Here the judgments of eminent publicists and legal authorities concur, and some of them of fore-



Bishop H. C. Potter.

most rank as jurists and churchmen have agreed in the opinion that our only safe canon, in view of the tendencies painfully evident among us, is one in which the Church refuses re-marriage to persons divorced for any cause arising after marriage, absolutely and universally.

"But, however much we may safeguard the solemnization of holy matrimony, we must no less lift up and safeguard the approaches to it. No legislation, whether ecclesiastical or civil, which touches only the terms and conditions of the contract itself, will do a work which must needs be done before it is entered into.

"To-day a man and woman—a boy and girl, indeed, to all intents and purposes—may walk into the study of a priest in this diocese and be married out of hand, without any license from the State or warning from the Church, or any other preliminary in fact than such as consists in—must I say it?—the sometimes very indifferent discretion of the minister.

"Believe me, no canon of marriage which does not reach back a good way in a precautionary discretion will be here of any substantial avail; and if we are aiming, as I hope we may, to set a higher standard here, I hope it may be wide enough at its base to include aspects of this whole subject which in our current discussions of it are largely

everlooked."

The Bishop finished his address with a reference to the Peace Conference at The Hague and the possibility of an international board of arbitration. A resolution introduced by George Maculloch Miller was adopted referring that part of Bishop Potter's address dealing with marriage and divorce to a representative committee for report.

During the proceedings leaflets were circulated asking the votes of the clergy against the present Standing Committee in favor of the candidates selected by the anti-Briggs party whose names were published in the Journal yesterday.

The Rev. Morgan Dix then presented this resolution, which was unanimously adopted:

"The clergy, laity and diocese of New York, now assembled in convention, take this occasion to welcome Admiral Dewey on the occasion of his safe return home and to send him, their fellow churchman, this expression of their personal admiration and regard and their appreciation of his late brilliant services to our country.

The resolution was sent to Admiral Dewey. The second day's session begins this morning at 10 o'clock, when Dr. Briggs's opponents will try to elect a new Standing Committee.

The Rev. Dr. Charles A. Briggs, looking hale and contented after four months of study at Oxford and climbing mountains in Switzerland, returned to New York yesterday. He arrived upon the same steamship which carried him across the Atlantic in June, the Barbarossa.

Almost immediately upon his arrival yesterday Dr. Briggs went to the Episcopal Diocesan Convention, where he spent most of the day. He was not made aware until he reached the convention hall of the controversy that was brewing between the high and low churchmen.

Dr. Briggs at his home last night said to a Journal reporter:

"I have spent the Summer at Oxford and in Switzerland. At Oxford I was at work upon the Hebrew Lexicon that I have been engaged in preparing during the last sixteen years and which will be finished within two years.

"I know nothing relative to occurrences in the Episcopal Church during the Summer, except a few items that I picked up at the convention this morning. I cannot, however, discuss the subject in any of its phases.

"I will be present at the convention to-morrow. I am a member and attend as a matter of duty. I cannot say whether I will take part in the proceedings or not.

"My plans for work in the Church during the Winter have not been perfected as yet. I am connected with the Pro-Cathedral, and will do some work there. My teaching at the Union Theological Seminary will take up most of my time, and what active church work I undertake will be incidental."

WHO GAVE OUT THE FRANCHISE TAX TIP?

SINCE the appointment of Lester F. Stearns as a Tax Commissioner made the Board a trio of Platt machine Republicans a report of what their ultimate action will be has been allowed to reach certain corporations, has created much comment.

The Board, while professing not to know, as yet, what method of taxing franchises it will adopt, is already familiar with the conclusions arrived at by T. Newton Fiero, the counsel appointed by the Governor to advise it.

It is his opinion on the subject of which it is alleged the corporations in question are getting the benefit, and this opinion is said to foreshadow pretty certainly what the final action of the Tax Board will be in the matter.

As it has been intimated, and not denied, that the legal talent involved incline to the belief that the taxation of the net incomes of corporations possessing franchises is the easiest and best way to decide the question, the value of such definite information for speculative purposes is apparent.

J. Edgar Learycraft, the only member of the Tax Board who resides in New York City, said on the subject yesterday to a Journal reporter: "Of course, I am only one member of the Board, and can speak for myself alone. I know that I have never communicated any information on the subject mentioned to any corporation or to any individual.

"I can say, too, that I am confident that neither

of my associates on the Board has done such a thing either. It would be manifestly improper for any of us to do so."

"But you do not deny that you and the other members of the Board are aware of the conclusion at which your counsel has arrived?"

"No; I do not deny that, because we had a meeting only a few days ago at which he reported to us the result of his work so far. The public can rest assured that we shall not decide anything without the most mature deliberation."

"It is not right, either, to speak of us as Mr. Platt's men. I am sure that neither he nor Governor Roosevelt has ever approached me on the subject, nor would either try to influence my decision in the matter."

"But isn't it true that the board deems New York a State peculiarly suited to a franchise tax based on the net income principal?"

"Yes, it would work much better here than in some States, where corporations only make reports once in four years. There the estimate made for a bad year would have to stand for what might prove to be the three most prosperous years the company had ever known."

"In New York State this objection cannot be urged, as corporations make annual reports."

"We are now preparing, or rather have prepared, blanks, comprising twenty questions of a very complete nature, which will be sent out to corporations throughout the State. When these

blanks come back with the questions answered they will furnish the fullest information to enable us to get at the true basis for reckoning the values which we seek."

"On a basis of taxing franchises of net incomes?"

"Oh, that is only a portion of the ground covered. The questions go into details covering the ground completely. I would be glad to let you have one of these blanks, but cannot do so until we send them all out."

Mr. Learycraft's denial was significantly in line with similar denials by other members of the board. They all deny that they have come to any decision, but none will deny that their counsel has not advised them that he favors the net income tax scheme.

J. Newton Fiero, counsel for the board, when asked yesterday if the contents of his brief as to the manner of collecting the State franchise tax had been given to certain corporations, said:

"My brief has not been given by me to any corporation, or to any individuals other than the Tax Commissioners. If it is true that certain corporations have received copies of it, they certainly did not get them from my office."

The State Board of Tax Commissioners is to meet to-day at Albany, when the outline of the plan for the enforcement of the franchise tax law, prepared by Mr. Fiero, will be submitted for adoption.

MACVEAGH ARGUES FOR CAP. CARTER.

WASHINGTON, Sept. 27.—For four hours to-day Wayne MacVeagh, attorney on behalf of Captain Otislin M. Carter, argued before Attorney-General

Griggs in favor of a reversal of the sentence of the court-martial which found Captain Carter guilty of conspiracy and defrauding the Government, and sentenced him to dishonorable dismissal from the army, the payment of a fine of \$10,000, and a term of five years in the penitentiary. He denied the existence of any guilt on the part of his client, but contended that even were he guilty he had been wrongfully convicted by reason of the improper introduction of testimony that would have been rejected by the rules that govern civil courts.

The integrity of the court was not impugned. No affidavits of any sort were submitted, but the impression was sought to be conveyed that the members of the court were imposed upon by Prosecutor Colonel Barr, who, Mr. MacVeagh asserted, used witnesses who were discredited and

insisted upon the admission of evidence which he must have known was incompetent and which would have been repudiated by a civil court.

Captain Gillette, who succeeded Captain Carter in charge of the work at Cumberland Sound, was also attacked by Captain Carter's counsel as a man who lent himself to the uses to which Colonel Barr, the prosecutor, sought to put him, and as a witness in whose statements the court ought not to have placed implicit confidence and trust. The trial was, Mr. MacVeagh asserted, a personal contest between Captains Gillette and Carter.

Mr. MacVeagh also attacked Assistant Engineer Cooper, who was designated by Mr. MacVeagh as the most picturesque liar he had ever known. Mr. MacVeagh complained of Colonel Barr and Captain Gillette for making use of such a witness and bringing him forward "whenever it was necessary to have a falsehood sworn to."

Colonel Barr did not appear in the case to-day. Mr. MacVeagh wrote asking him to come, but Colonel Barr declined, accompanying the declina-

tion with the statement that "having filed his reply to previous arguments of counsel his provisional connection with the case had ceased."

It had also been heralded that Captain Carter himself would attend the hearing. He did not come to Washington. Mr. MacVeagh was the only speaker, but five other lawyers, representing either the defendant or some contractors who may be subsequently charged with conspiracy, were in the room, ready to prompt the former ex-Attorney-General when he was at a loss for a reference or a citation of law.

When the hearing was over Attorney-General Griggs called the attention of the correspondents present to two great chests of papers.

"The only excuse that could be offered for a speedy decision in this case," said he laughingly, "would be a desire to avoid reading that mass of stuff."

"It has been stated," said Mr. MacVeagh, "that Captain Carter's counsel has had permission to carry the papers and records in this case away with him. I wish to say that this is the first time I ever hid eyes on them."

BRYAN CALLS REPUBLICANS FLOPPERS.

PAPILLION, Neb., Sept. 27.—W. J. Bryan spoke to a great crowd here this afternoon.

It is estimated that there were 6,000 people from the country districts present. To-night at Plattsmouth another crowd of similar proportions greeted him. At both points the reception given to him was most enthusiastic, great crowds pressing forward to grab the speaker's hand.

In his address at Plattsmouth to-night Mr. Bryan aroused much applause by quoting a speech of William McKinley, when, in 1891, he denounced Grover Cleveland for attempting to debase silver and charged that he was attempting to make gold the master and all things else the servant.

"That was a terrific charge, my friends," said Mr. Bryan, "for one public man to make against

another, and the worst of it was it was true. Yet to-day William McKinley is following in the footsteps of Grover Cleveland, attempting to debase silver to make money the master, all things else the servant, and the Republicans who cheered McKinley for his courage in denouncing Cleveland in 1891 are cheering him now for doing to-day what he then denounced.

"Do you know of what the Republican party reminds me? An association of athletes who turn somersaults in concert whenever the leader says 'Up.'"

Mr. Bryan took up the question of a large standing army and declared himself as unalterably opposed to it. He recounted how President McKinley had demanded an increase of 300 per cent in

the regular army.

"If the election this Fall shows a Republican gain," said the speaker, "I believe the President will again ask for a large standing army, and Congress, Republican in both branches, will grant it. It will then be easy to double it and double it again. We will then find our nation suffering under the same burden as do the European powers, that of large military establishments."

"The Republican party dares not outline a policy and submit it to the American people. All it has faith that Mr. McKinley will do all things well. How else it must be to be a Republican to just have faith and never have to think."

"Republicans," he said in closing, "I propose the establishment of a republic in the United States. Which will you have? You will have to choose."

are adequately provided for in the matter of school facilities." It adds: "No pitiful little waifs are forced adrift on the streets because the metropolis of America is too poor to give them shelter and an education. There is room in the schools for all the children who have applied and for twenty thousand more."

The Journal calls this gratifying showing "one of the superb results of Democratic government," though, as schoolhouses are not built in a day, we suspect the four years of Republican and reform administration under Mayor Strong, only recently superseded by Tammany rule, may account in part for these schoolhouses. But, whether the result is due to Tammany Hall or the Prince of Evil himself, it is a magnificent one, and we wish Philadelphia could match it.

Alas, that this is so far from being the case!

A Tale of Two Cities.

[Philadelphia Press.]

The New York Journal notes with joy that "for the first time in years the children of New York